Department of Revenue Services State of Connecticut PO Box 5030 Hartford CT 06102-5030

Form OS-114 Sales and Use Tax Return

General Instructions

For Department Use Only

1. A return must be filed even if no tax is due or no sales were made.

2. I	Due	Date
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- Return must be postmarked on or before the due date.

 3. **Deductions**: Fill out reverse side of this form if you claim deductions.

 4. **Interest**: For late payment 1% of tax due per month from due date.
- 5. **Penalty**: For failure to pay tax when due 15% of tax due or \$50, whichever is greater.
- 6. New owners: Do not use previous owner's form to file your return. Any change in ownership requires a new permit.
- 7. Make check payable to: Commissioner of Revenue Services. (Be sure to include the Tax Registration Number on your check.) For complete instructions, see Form O-88.

	For Period Ending
-	
	Connecticut Tax Registration Number
-	



Please enter any changes to your name or address below. New Trade Name: New Mailing Address: ☐ Please check if change applies to both mailing and physical address. New Physical Location (PO Box Not Acceptable)

1	Gross receipts from sales of goods	>	1	
2	Gross receipts from leases and rentals	>	2	
3	Gross receipts from labor and services	•	3	
4	Purchases of goods by your business subject to use tax	-	4	
5	Leases and rentals by your business subject to use tax	•	5	
6	Purchases of services by your business subject to use tax	•	6	
7	Total: Add Lines 1 through 6	•	7	
8	Total deductions: Please complete reverse side and enter the amount from Total Deductions here.	•	8	
9	Balance subject to tax: Subtract Line 8 from Line 7, but not less than zero.	•	9	
10	Gross amount of tax due: Multiply Line 9 by 6% (.06)	-	10	
11	Credits: See Form O-88, Instructions	•	11	
12	Net amount of tax due: Subtract Line 11 from Line 10	•	12	
13	For late payment of tax: See General Instructions above Interest + Penalty = =		13	
14	Total amount due: Add Line 12 and Line 13.	>	14	

Please Complete the Items Relow

r lease complete the items below							
If this return is not for a full period, enter dates covered: From:	То:						
If this business has changed ownership since your last return, enter name and address of new owners and date sold:							
Name: Address:	Date Sold:						
If this is your first return, enter the business start date:	If you are out of business, enter the last business date:						
I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.							
Taxpayer's Signature	Title	Date					
Paid Preparer's Signature	Paid Preparer's Address	Date					

Did you know that you can file this form by Internet or Telephone?





Call: 860-947-1988 (for filing) 860-297-5962 (for information)



Deductible Items at 6% Tax Rate 15 Sales for resale - sales of goods \triangleright 15 16 Sales for resale - leases and rentals ▶ 16 17 17 Sales for resale - labor and services 19 Trucks with gross vehicle weight rating over 26,000 lbs. or used exclusively for carriage of interstate freight \blacktriangleright 19 21 Food for human consumption, food sold in vending machines, and any items purchased with food stamps 21 23 23 Fuel for motor vehicles For Utility and 24 Sales of electricity, gas, and heating fuel for residential dwellings 24 25 Sales of electricity - \$150 monthly charge per business **Heating Fuel Companies** 25 Sales of electricity, gas, and heating fuel for manufacturing or agricultural production 26 26 27 27 Aviation fuel 29 Tangible personal property to persons issued a Farmer Tax Exemption Permit \blacktriangleright 29 30 Machinery, its replacement, repair, component and enhancement parts, materials, tools, and fuel for manufacturing ▶ 30 31 Machinery, materials, tools, and equipment used in commercial printing process or publishing 31 32 Vessels, machinery, materials, tools, and fuel for commercial fishing 32 33 33 Out-of-state - sales of goods \blacktriangleright 34 Out-of-state - leases and rentals 34 Out-of-state - labor and services 35 35 ▶ 36 Motor vehicles or vessels purchased by nonresidents (Attach CERT-125 to Form OS-114) 36 37 Prescription medicines - sales of goods 37 38 Nonprescription medicines and diabetic equipment - sales of goods 38 39 39 Charitable or religious organizations - sales of goods 40 40 Charitable or religious organizations - leases and rentals 41 Charitable or religious organizations - labor and services ▶ 41 42 Federal, Connecticut, or municipal agencies - sales of goods \blacktriangleright 42 43 43 Federal, Connecticut, or municipal agencies - leases and rentals 44 Federal, Connecticut, or municipal agencies - labor and services 44 ▶ 45 45 Items certified for air or water pollution abatement - sales, leases, and rentals of goods 47 47 Nontaxable labor and services ▶ 48 Services between wholly owned business entities (See instructions, Form O-88) 48 50 Trade-ins of all like-kind tangible personal property (See instructions, Form O-88) 50 ▶ Taxed goods returned within 90 days at 6% (.06) rate 52 52 Oxygen, blood plasma, prostheses, etc. - sales, leases, rentals, or repair services of goods 56 56 58 Printed material for future delivery out of state 58 59 Articles of clothing or footwear under \$50 59 60 Material and components for noncommercial production of clothing 60 Funeral expenses (See instructions, Form O-88) 63 63 69 Repair services, repair and replacement parts for aircraft, and certain aircraft (See instructions, Form 0-88) 69 ▶ 71 Certain machinery under the Manufacturing Recovery Act of 1992 (See instructions, Form 0-88) 71 72 Machinery, equipment, tools, supplies, and fuel used in the biotechnology industry 72 ▶ 73 Repair and maintenance services and fabrication labor to vessels (See instructions, Form 0-88) 73 Computer and data processing services (See instructions, Form 0-88) 74 74 75 Renovation and repair services to residential real property (See instructions, Form O-88) 75 76 Patient care services by hospitals (See instructions, Form O-88) 76 77 Sales of qualifying items to direct payment permit holders 77 \triangleright 78 78 Sales of college textbooks 79 Clothing or footwear under \$300 nontaxable for one week per year beginning 3rd Sunday in August 79 \triangleright Media or cooperative direct mail advertising services (See instructions, Form O-88) 80 80 Α Other Adjustments - sales of goods (Describe: Α \blacktriangleright В Other Adjustments - leases and rentals (Describe: В С Other Adjustments - labor and services (Describe: С \blacktriangleright Total Deductions (Enter here and on Line 8 on the front of this return)